

HOUSE BILL No. 5650

May 23, 1988, Introduced by Rep. Lynn Owen and referred to the
Committee on Taxation.

A bill to amend section 47 of Act No. 206 of the Public Acts
of 1893, entitled as amended
"The general property tax act,"
as amended by Act No. 177 of the Public Acts of 1987, being sec-
tion 211.47 of the Michigan Compiled Laws,

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 47 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 177 of the Public Acts of 1987, being
3 section 211.47 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 47. (1) If a person, firm, or corporation neglects or
6 refuses to pay a tax on ~~personal~~ property assessed to that
7 person, firm, or corporation, the township or city treasurer, as
8 the case may be, shall collect the tax by seizing the personal

1 property of that person, firm, or corporation in this state, in
2 an amount sufficient to pay the tax, the fees, and the charges,
3 for subsequent sale of the property, and no property shall be
4 exempt. The treasurer may sell the property seized, in an amount
5 sufficient to pay the taxes and all charges, at public auction in
6 the place where seized or in the township or city of which he or
7 she is treasurer. The treasurer shall give public notice of the
8 auction at least 5 days previous to the sale by posting written
9 or printed notices in 3 public places in the township, village,
10 or city where the sale is to be made. The sale may be adjourned
11 from time to time if the treasurer considers it necessary. If
12 the property is seized and advertised, the sale may take place at
13 any time within 6 days after the expiration of the warrant of
14 sale. If it is necessary to sell personal property that brings
15 more than the amount of taxes and charges, the balance shall be
16 returned to the person, firm, or corporation from whose posses-
17 sion the property was taken. However, if the property so dis-
18 trained cannot be sold for want of bidders, and in that case
19 only, the treasurer shall return a statement of that fact and the
20 tax shall be returned as unpaid.

21 (2) Notwithstanding subsection (1), the township or city
22 treasurer, in the name of the township, village, or city, may sue
23 the person, firm, or corporation to whom the tax is assessed and
24 garnishee any debtor or debtors of that person, firm, or
25 corporation. The tax roll shall be prima facie evidence of the
26 debt sought to be recovered.

1 (3) If a person, firm, or corporation having possession of
2 the personal property of any other person, firm, or corporation
3 is assessed for that property and is obliged to pay the taxes on
4 the property, the person, firm, or corporation paying the taxes
5 may recover in a civil action from the person, firm, or corpora-
6 tion for whose benefit the taxes were paid, the money paid with
7 the applicable interest.

8 (4) IF A LEVY IS MADE FOR TAXES ASSESSED UPON LAND, THE LEVY
9 SHALL BE RELEASED IF, WITHIN 10 DAYS AFTER IT IS MADE, THE PERSON
10 HAVING TITLE TO THE LAND DELIVERS TO THE DEPARTMENT OF NATURAL
11 RESOURCES A DEED CONVEYING THE LAND TO THE STATE FREE FROM ALL
12 MORTGAGES OR LIENS. IF THE LAND IS CONVEYED TO THE STATE, THE
13 TAXES ON THE PROPERTY SHALL BE RETURNED AS IN THE CASE OF OTHER
14 UNPAID TAXES AND THE STATE TREASURER SHALL CHARGE BACK TO THE
15 COUNTY ALL LOCAL TAXES ON THE LAND. THE LAND DEEDED TO THE STATE
16 IS SUBJECT TO ALL THE PROVISIONS OF LAW GOVERNING LANDS DEEDED TO
17 THE STATE UNDER SECTION 67A.